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News Release



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February 7 , 2007

FORMER JACKSON HEWITT INCOME TAX RETURN PREPARER PLEADS GUILTY TO PREPARING FALSE RETURNS

(Houston, TX) Yvette M. Cooper, 42, a former employee of Jackson Hewitt and ExpressTax, has pleaded guilty to two counts of preparing false income tax returns for her clients, United States Attorney Don DeGabrielle announced today.

At a hearing on Monday, February 5, 2007, Cooper admitted in her guilty plea that during 2003 and 2004 she prepared approximately 109 federal income tax returns on which she falsely claimed fuel tax credits totaling \$842,248 for her customers who did not qualify for the credit. The Fuel Tax Credit is a refundable credit for certain nontaxable uses of fuel, including 1) on a farm for farming purposes, 2) for off-highway business use; 3)

in a boat engaged in commercial fishing and
4) in certain intercity and local buses.

Cooper worked as a return preparer for Jackson Hewitt during 2003 and as a return preparer for ExpressTax during 2004. In her plea agreement, Cooper admitted that she added the fraudulent fuel tax credits to her customers' tax returns in part to gain more customers and also because she received tips, ranging from \$100-400, from her customers who received the refunds. Cooper further admitted that she falsely claimed fuel tax credits totaling \$47,131 on her husband's tax returns for 2002 and 2003 and falsely claimed a fuel tax credit of \$21,305 on another customer's tax return. According to the plea agreement, Cooper admitted that none of her customers provided her any information that would have led Cooper to believe the customer qualified for the fuel tax credit. As part of her plea, Cooper has agreed to make full restitution the taxpayers and the IRS, the victims of her conduct.

The two counts of preparing a false tax return each carry a maximum penalty of 3 years in a federal prison and a \$250,000 fine.

Sentencing has been set for May 7, 2007.

Cooper has been permitted to remain free on bond pending her sentencing.

The criminal charges are the result of an investigation conducted by Criminal Investigations, Internal Revenue Service. This case was prosecuted by Assistant United States Attorney Al Balboni.

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